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Date	Initial	Code
	OCT 7 2011	
10-18-11	dlc	66000

October 4, 2011

Ms. Debbie Emler
Assistant Regional Manager for Federal Power Programs
Western Area Power Administration
P.O. Box 6457
Phoenix, Arizona 85005-6457

RE: Comments on Western's Proposed Cost Allocation Methodology and Consolidation

Dear Ms. Emler:

The Town of Gilbert Utility Department is a customer of the Parker-Davis allocation and also receives electricity over the Parker-Davis system interconnected to other systems. We have reviewed Western's proposed cost allocation methodology presented by Mr. Darren Buck in a customer meeting held on September 19, 2011. In particular, we have reviewed the benefits of the proposed methodology that no longer is based on SCADA points but instead uses a simpler, fact-based, and task oriented process to more equitably allocate costs. An equitable allocation of cost is very important to Gilbert and we support your proposal.

Sincerely,

A handwritten signature in blue ink, appearing to read "Lonnie K. Frost".

Lonnie K. Frost
Chairman, Utilities Board